

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

HB 2260 – SB 3487

March 7, 2012

SUMMARY OF AMENDMENT (014117): Adds nuts, annuals, biennials, perennials, and trees to the definition of “community garden.” Authorizes the tax exempt sale of items grown in a community garden if all proceeds are used to defray the cost of operating and maintaining the garden. Establishes the priority of recipients in the allotment of public land for community gardens. Authorizes a local government to allow the use of vacant public land for community gardening, to require a permit, and to charge a permit fee. Establishes criteria for community gardening. Authorizes private property owners to make land available to local governments for the purpose of community gardening. Requires the State Board of Education (SBE), in cooperation with the Departments of Health, Agriculture, and Finance and Administration to develop and implement a program promoting participation in community gardening by students in kindergarten through twelfth grade. Requires the Commission on Aging and Disability to make available information regarding the nutritional benefits of eating garden produce.

FISCAL IMPACT OF ORIGINAL BILL:

Increase State Expenditures - \$7,200

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

NOT SIGNIFICANT

Assumptions applied to amendment:

- According to the Comptroller of the Treasury, assuming a county or municipality conveys the property to an entity in lieu of auctioning the property at a delinquent tax sale on terms that result in less than the delinquent tax amount due, any decrease in local government revenue will be minimal.
- Based upon information provided by the Department of Agriculture, the University of Tennessee Extension program may incur expenses in maintaining community garden properties. These expenses will not be significant.
- According to the Department of Education, there will not be a cost to implement and develop a program for students in grades K-12.

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- Requiring the Commission on Aging and Disability to provide nutritional information can be accomplished utilizing existing resources without an increased appropriation or reduced reversion.
- According to the Department of Revenue, tax exempt sales from community gardens will reduce taxable sales of food products currently purchased at retail by an amount considered not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise" followed by a stylized flourish.

Lucian D. Geise, Executive Director

/sbh